

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Southeast Dubois Co Sch Corp (2100)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Student Instructional Support							
Certified Salaries	110	\$509,218	\$482,896	\$484,205	\$537,085	1.34%	10.92%
Non - Certified Salaries	120	\$169,951	\$169,803	\$166,987	\$135,569	-5.49%	-18.81%
Group Health Insurance	222	\$79,324	\$100,029	\$85,093	\$89,125	2.96%	4.74%
Teacher Retirement Fund, After 7-1-95	216	\$35,667	\$42,258	\$42,057	\$47,332	7.33%	12.54%
Severance/Early Retirement Pay	213	\$20,498	\$62,847	\$8,065	\$45,977	22.38%	470.09%
Social Security Certified	212	\$38,442	\$36,167	\$36,094	\$39,719	0.82%	10.04%
Other Group Insurance Authorized by Statute	224	\$9,882	\$10,504	\$10,427	\$12,474	5.99%	19.63%
Social Security Noncertified	211	\$12,328	\$12,215	\$11,898	\$9,022	-7.51%	-24.17%
Travel	580	\$6,122	\$3,315	\$4,882	\$4,781	-5.99%	-2.06%
Workers Compensation Insurance	225	\$4,512	\$3,863	\$3,837	\$4,194	-1.81%	9.30%
Operational Supplies	611	\$1,567	\$2,206	\$3,279	\$3,271	20.20%	-0.25%
Other Employee Benefits	241 - 290	\$4,028	\$4,660	\$5,064	\$3,136	-6.07%	-38.07%
Telephone	531	\$718	\$1,680	\$1,658	\$2,586	37.77%	55.96%
Teacher Retirement Fund, Prior to 7-1-95	215	\$5,085	\$2,413	\$2,509	\$2,517	-16.13%	0.28%
Group Life Insurance	221	\$1,514	\$1,621	\$1,557	\$1,727	3.35%	10.91%
Dues and Fees	810	\$1,680	\$1,120	\$1,156	\$1,610	-1.06%	39.27%
Postage and Postage Machine Rental	532	\$1,071	\$959	\$1,992	\$1,112	0.94%	-44.15%
Official Bond Premiums	525	\$467	\$313	\$0	\$200	-19.12%	NA
Pre-2008 Object Code - Temporary Salaries	130	\$0	\$0	\$61	\$61	NA	0.00%
Other Professional and Technical Services	319	\$334	\$0	\$65	\$0	-100.00%	-100.00%
Equipment	730	\$777	\$78	\$266	\$0	-100.00%	-100.00%
Pupil Services	313	\$0	\$190	\$0	\$0	NA	NA
Student Instructional Support Total		\$903,186	\$939,137	\$871,154	\$941,499	1.04%	8.07%
Student Academic Achievement							
Certified Salaries	110	\$4,075,740	\$4,106,450	\$3,897,797	\$3,852,200	-1.40%	-1.17%
Non - Certified Salaries	120	\$538,909	\$563,676	\$572,987	\$608,741	3.09%	6.24%
Group Health Insurance	222	\$308,894	\$317,396	\$321,027	\$334,473	2.01%	4.19%
Social Security Certified	212	\$296,995	\$292,652	\$279,176	\$275,979	-1.82%	-1.15%
Teacher Retirement Fund, After 7-1-95	216	\$226,994	\$230,364	\$264,160	\$271,253	4.55%	2.69%
Severance/Early Retirement Pay	213	\$167,316	\$408,389	\$234,812	\$149,065	-2.85%	-36.52%

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Southeast Dubois Co Sch Corp (2100)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Transfer Tuition to Other School Corps Within State	561	\$58,690	\$73,530	\$113,311	\$101,550	14.69%	-10.38%
Other Group Insurance Authorized by Statute	224	\$95,208	\$94,436	\$93,997	\$96,914	0.45%	3.10%
Other Professional and Technical Services	319	\$130,765	\$125,621	\$93,324	\$96,669	-7.27%	3.58%
Operational Supplies	611	\$59,637	\$58,870	\$71,132	\$89,008	10.53%	25.13%
Pre-2008 Object Code - Temporary Salaries	130	\$61,430	\$23,945	\$78,865	\$77,726	6.06%	-1.44%
Textbooks	630	\$77,247	\$235,862	\$110,396	\$75,644	-0.52%	-31.48%
Computer Hardware	741	\$27,765	\$295,554	\$60,284	\$68,303	25.24%	13.30%
Content	747	\$55,851	\$83,260	\$79,644	\$61,161	2.30%	-23.21%
Telecommunications Equipment	745	\$18,975	\$21,744	\$59,535	\$57,131	31.73%	-4.04%
Social Security Noncertified	211	\$41,076	\$43,162	\$42,981	\$45,022	2.32%	4.75%
Teacher Retirement Fund, Prior to 7-1-95	215	\$57,551	\$56,100	\$43,883	\$39,493	-8.98%	-10.00%
Workers Compensation Insurance	225	\$30,228	\$32,985	\$38,705	\$38,433	6.19%	-0.70%
Equipment	730	\$16,504	\$22,964	\$6,527	\$35,730	21.30%	447.42%
Instructional Programs Improvement Services	312	\$25,868	\$29,043	\$29,144	\$27,890	1.90%	-4.30%
Connectivity	744	\$20,588	\$26,492	\$28,283	\$26,703	6.72%	-5.58%
Wireless Equipment	743	\$105,485	\$49,379	\$3,040	\$24,873	-30.32%	718.14%
Group Life Insurance	221	\$14,503	\$15,597	\$15,524	\$15,552	1.76%	0.18%
Other Technology Hardware	746	\$17,893	\$11,341	\$1,896	\$14,686	-4.82%	674.56%
Repairs and Maintenance Services	430	\$6,538	\$8,867	\$6,080	\$10,946	13.75%	80.04%
Other Employee Benefits	241 - 290	\$8,624	\$8,395	\$8,292	\$7,065	-4.86%	-14.80%
Other Supplies and Materials	615, 660 - 689	\$4,986	\$4,955	\$5,548	\$5,604	2.96%	1.01%
Library Books	640	\$10,858	\$5,719	\$6,064	\$3,699	-23.60%	-38.99%
Periodicals	650	\$2,839	\$2,600	\$2,610	\$3,165	2.75%	21.28%
Travel	580	\$3,513	\$2,753	\$2,075	\$1,963	-13.54%	-5.36%
Food Purchases	614	\$1,293	\$1,392	\$1,118	\$1,201	-1.83%	7.35%
Dues and Fees	810	\$580	\$731	\$602	\$756	6.85%	25.58%
Student Transportation Services	510	\$5,036	\$0	\$0	\$0	-100.00%	NA
Stipends	131	\$126	\$334	\$0	\$0	-100.00%	NA
Unemployment Insurance	230	\$1,961	\$0	\$0	\$0	-100.00%	NA
Pupil Services	313	\$7,289	\$0	\$0	\$0	-100.00%	NA
Instruction Services	311	\$0	\$10,675	\$0	\$0	NA	NA
Student Academic Achievement Total		\$6,583,757	\$7,265,231	\$6,572,815	\$6,518,599	-0.25%	-0.82%

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Southeast Dubois Co Sch Corp (2100)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Overhead and Operational							
Non - Certified Salaries	120	\$880,484	\$894,682	\$929,693	\$967,050	2.37%	4.02%
Student Transportation Services	510	\$403,151	\$405,948	\$437,593	\$437,428	2.06%	-0.04%
Miscellaneous Objects	876 - 899	\$1,788	\$2,994	\$2,855	\$406,287	288.25%	14130.43%
Light and Power - Other Than Heating and Cooling	625	\$267,715	\$240,867	\$250,460	\$286,265	1.69%	14.30%
Food Purchases	614	\$247,304	\$237,254	\$262,887	\$263,949	1.64%	0.40%
Repairs and Maintenance Services	430	\$118,132	\$130,454	\$125,154	\$126,219	1.67%	0.85%
Group Health Insurance	222	\$106,136	\$105,835	\$105,875	\$107,663	0.36%	1.69%
Certified Salaries	110	\$97,923	\$99,923	\$96,154	\$96,001	-0.49%	-0.16%
Heating and Cooling for Buildings - Gas	622	\$93,064	\$110,388	\$102,817	\$95,390	0.62%	-7.22%
Insurance	520	\$74,933	\$78,564	\$81,047	\$87,455	3.94%	7.91%
Student Trans. Purch. From Another IN School Corp. Within State	511	\$84,608	\$71,396	\$60,783	\$73,488	-3.46%	20.90%
Water and Sewage	411	\$49,219	\$52,016	\$53,688	\$69,678	9.08%	29.78%
Social Security Noncertified	211	\$64,353	\$64,710	\$66,714	\$68,809	1.69%	3.14%
Operational Supplies	611	\$57,804	\$70,460	\$73,299	\$68,150	4.20%	-7.02%
Computer Hardware	741	\$0	\$1,779	\$78,011	\$65,069	NA	-16.59%
Vehicles	731	\$134,243	\$97,787	\$0	\$55,015	-19.99%	NA
Equipment	730	\$8,742	\$32,193	\$2,156	\$49,674	54.39%	2204.18%
Group Life Insurance	221	\$2,516	\$136,129	\$203,046	\$32,982	90.28%	-83.76%
Other Group Insurance Authorized by Statute	224	\$24,789	\$23,612	\$23,672	\$26,339	1.53%	11.27%
Content	747	\$3,220	\$25,630	\$32,611	\$26,324	69.09%	-19.28%
Gasoline and Lubricants	613	\$42,146	\$42,075	\$36,412	\$24,695	-12.51%	-32.18%
Other Professional and Technical Services	319	\$13,479	\$45,184	\$71,739	\$23,666	15.11%	-67.01%
Other Employee Benefits	241 - 290	\$17,487	\$17,401	\$19,752	\$21,719	5.57%	9.95%
Severance/Early Retirement Pay	213	\$49,804	\$43,367	\$36,759	\$16,005	-24.71%	-56.46%
Group Accident Insurance	223	\$0	\$76,547	\$103,542	\$14,098	NA	-86.38%
Board Member Compensation	115	\$12,560	\$14,508	\$13,873	\$13,150	1.15%	-5.21%
Dues and Fees	810	\$13,417	\$9,487	\$8,933	\$8,993	-9.52%	0.67%
Social Security Certified	212	\$10,186	\$9,970	\$9,606	\$8,255	-5.12%	-14.06%
Removal of Refuse and Garbage	412	\$5,230	\$4,617	\$5,372	\$8,254	12.08%	53.63%
Telephone	531	\$6,852	\$4,939	\$5,105	\$7,915	3.67%	55.04%
Travel	580	\$7,160	\$5,536	\$8,472	\$7,513	1.21%	-11.32%
Workers Compensation Insurance	225	\$4,696	\$4,193	\$4,109	\$6,552	8.68%	59.43%

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Southeast Dubois Co Sch Corp (2100)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Other Purchased Services	593	\$2,649	\$3,012	\$3,419	\$4,419	13.65%	29.24%
Rentals	440	\$2,504	\$2,598	\$2,810	\$2,974	4.40%	5.84%
Teacher Retirement Fund, Prior to 7-1-95	215	\$2,938	\$2,998	\$2,894	\$2,880	-0.49%	-0.47%
Tires and Repairs	612	\$1,017	\$884	\$209	\$2,804	28.86%	1244.94%
Postage and Postage Machine Rental	532	\$2,015	\$2,064	\$1,783	\$1,598	-5.64%	-10.39%
Advertising	540	\$1,569	\$1,705	\$2,055	\$1,230	-5.90%	-40.12%
Official Bond Premiums	525	\$496	\$100	\$800	\$300	-11.80%	-62.50%
Wireless Equipment	743	\$3,790	\$0	\$0	\$0	-100.00%	NA
Teacher Retirement Fund, After 7-1-95	216	\$20	\$37	\$0	\$0	-100.00%	NA
Telecommunications Equipment	745	\$6,701	\$0	\$92	\$0	-100.00%	-100.00%
Other Technology Hardware	746	\$0	\$3,353	\$0	\$0	NA	NA

Overhead and Operational Total	\$2,926,838	\$3,177,194	\$3,326,250	\$3,586,254	5.21%	7.82%
---------------------------------------	--------------------	--------------------	--------------------	--------------------	--------------	--------------

Non Operational

Redemption of Principal	831	\$1,085,000	\$915,000	\$939,000	\$1,150,400	1.47%	22.51%
Interest	832	\$695,345	\$850,070	\$834,705	\$636,950	-2.17%	-23.69%
Land and Easements	710	\$0	\$4,219	\$4,165	\$309,722	NA	7336.87%
Non - Certified Salaries	120	\$162,447	\$150,299	\$148,874	\$154,228	-1.29%	3.60%
Certified Salaries	110	\$91,731	\$104,575	\$103,316	\$104,019	3.19%	0.68%
Equipment Purchase over the LEA's Cap. Threshold	735	\$38,313	\$31,446	\$5,800	\$64,665	13.98%	1014.83%
Construction Services	450	\$105,449	\$31,121	\$258,872	\$62,183	-12.37%	-75.98%
Equipment	730	\$65,646	\$43,891	\$38,257	\$48,805	-7.14%	27.57%
Improvements Other Than Buildings	715	\$37,708	\$18,635	\$37,146	\$47,746	6.08%	28.54%
Other Professional and Technical Services	319	\$34,679	\$39,472	\$37,987	\$35,726	0.75%	-5.95%
Rentals	440	\$23,887	\$13,355	\$20,570	\$19,362	-5.12%	-5.87%
Seldom or Non-Recurring Purchases	873	\$0	\$0	\$0	\$16,133	NA	NA
Social Security Noncertified	211	\$12,518	\$11,349	\$11,424	\$11,808	-1.45%	3.36%
Teacher Retirement Fund, After 7-1-95	216	\$8,408	\$8,582	\$10,502	\$9,519	3.15%	-9.35%
Social Security Certified	212	\$6,921	\$7,592	\$8,043	\$7,547	2.19%	-6.17%
Bank Service Charges	871	\$7,420	\$5,380	\$5,380	\$5,380	-7.72%	0.00%
Awards	875	\$5,231	\$4,794	\$1,844	\$4,144	-5.66%	124.73%
Other Employee Benefits	241 - 290	\$1,989	\$2,048	\$2,053	\$2,115	1.55%	3.04%
Other Group Insurance Authorized by Statute	224	\$1,648	\$1,648	\$1,669	\$1,678	0.46%	0.54%

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Southeast Dubois Co Sch Corp (2100)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Workers Compensation Insurance	225	\$499	\$651	\$712	\$1,042	20.24%	46.37%
Operational Supplies	611	\$2,474	\$1,004	\$1,811	\$698	-27.13%	-61.48%
Teacher Retirement Fund, Prior to 7-1-95	215	\$444	\$434	\$436	\$484	2.21%	11.01%
Postage and Postage Machine Rental	532	\$27	\$21	\$7	\$150	54.13%	2166.11%
Telephone	531	\$199	\$324	\$318	\$138	-8.72%	-56.53%
Group Life Insurance	221	\$112	\$130	\$130	\$130	3.61%	0.00%
Travel	580	\$250	\$250	\$0	\$0	-100.00%	NA
Other Purchased Services	593	\$1,082	\$160	\$305	\$0	-100.00%	-100.00%
Unemployment Insurance	230	\$197	\$139	\$0	\$0	-100.00%	NA
Pre-2008 Object Code - Temporary Salaries	130	\$969	\$0	\$0	\$0	-100.00%	NA
Non Operational Total		\$2,390,594	\$2,246,590	\$2,473,327	\$2,694,773	3.04%	8.95%
Grand Total		\$12,804,374	\$13,628,152	\$13,243,546	\$13,741,123	1.78%	3.76%